

## **ABSTRACT**

A budgetary control system is described that maintains balance between revenue and expenditure budgets even when the expenditure budgets increase due to "revenues increasing the budget" (RIB) effects. RIB increases to an expenditure budget may be recorded in parallel to a revenue budget. Doing so maintains balance between the two budget data structures. During auditing operations or other control checks that examine the budget data structures for balance, RIB increases to the expenditure budget are counter-balanced by corresponding increases to the revenue budget. In the revenue budget, RIB increases may be isolated from a 'base' budget to ensure that the RIB increases do not effect other budgetary controls unintentionally.